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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## **Assessment Progress Introduction**

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at [www.in.gov/dlgf/2339.htm](http://www.in.gov/dlgf/2339.htm) for a glossary of terms used.

# *Laporte County Status on 2007 Pay 2008 Assessments*

*(Per correspondence with County Officials)*

**Dataset: 2008 Assessor Real Property**

**Compliance Status: wr-ip**

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County Official Responsible: Carol L. McDaniel

Date Took Office: 1/1/2003

Level of Certification received by or before November 2007: Level II

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Workplan Submitted: 12/14/2007

Workplan Detail Requested by DLGF: 12/21/2007

Workplan Detail Submitted:

2007 Pay 2008 Ratio Study Received: 3/17/2008

Workbook Values: Received

Ratio Study Approved:

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Estimated Date for Completion:

What Work for Dataset has been Accomplished?

2/5/08- Anticipate sending 7p8 ratio study on 2/15/08. 12/18/07- 2007 annual trending is about 80% complete, but delayed because of a challenge against 2006 values; workbook values were submitted 11/19/07

Roll to Auditor?

2 weeks once ratio study is approved

Date for Splits and Combinations Entered? completed

2007 Pay 2008 New Construction Entered? completed

Date for completed 2007 Sales Disclosures entered? 2/5/2008- on schedule to turn in by 3/1/08; entered through 10/31/07, will be complete by 1/31/08 & sent by 3/1/2008

Date for Neighborhood Analysis? working on

Date for Sales Analysis? preliminary

Date for Land Valuation? Res is complete

Date for Improvement Valuation - Cost Approach: updated cost tables

Date for Improvement Valuation - Income Approach: continuous

Date for Improvement Valuation - Sales Approach:

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Current Vendor: Nexus

Vendor Contract Must Meet Statutory Deadlines? no

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009? yes

2008 Pay 2009 Vendor: Nexus

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Thursday, May 01, 2008

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# *Laporte County Status on 2007 Pay 2008 Assessments*

*(Per correspondence with County Officials)*

**Dataset: 2008 Assessor Real Property**

**Compliance Status: wr-ip**

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## Township Actions that Delayed County Duties:

One Twp did not enter 2006 sales in CAMA system to be used for 2007 trending.

## How are Township Actions Being Resolved?

County performed data entry to complete task

## Other County Action/Documentation of Efforts:

Been working on compliance rather than trending since that was the demand. \*\*Nexus has been great source of support, and go above & beyond their contract. They have asked Nexus to help with things that Manatron has yet to return telephone calls on. Manatron has failed in virtually ever area for this County.

# *Laporte County Status on 2007 Pay 2008 Assessments*

*(Per correspondence with County Officials)*

**Dataset: 2008 Personal Property**

**Compliance Status: r-nc**

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County Official Responsible: Carol L. McDaniel

Date Took Office: 1/1/2003

Level of Certification received by or before November 2007: Level II

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Estimated Date for Completion:

11/28/2007

What Work for Dataset has been Accomplished?

11/28-submitted 19 of 21 townships; all 21 townships will be submitted in next two weeks

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

3/1/2008

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Current Vendor: AS2, INC

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

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Township Actions that Delayed County Duties:

Two Twps did not deliver PP data in a timely manner.

How are Township Actions Being Resolved?

County performed data entry to complete task

Other County Action/Documentation of Efforts:

## ***LaPorte County Data Status on Assessment Year 2007 Pay 2008 Data Submissions***

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### ***ABSTRACT***

***Office - Auditor***

***2007***

*Date Data Due* 3/15 of the Pay Year

*Date Loaded*

*Number of Days Late* 48

*Compliance Status*

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### ***BUDGETORDER***

***Office - Auditor***

***2007***

*Date Data Due* 2/15 of the Pay Year

*Date Loaded*

*Number of Days Late* 77

*Compliance Status*

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### ***PARCEL***

***Office - Assessor***

***2007***

*Date Data Due* 10/1 of the Assessment Year

*Date Loaded*

*Number of Days Late* 214

*Compliance Status* wr-ip

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### ***PERSPROP***

***Office - Assessor***

***2007***

*Date Data Due* 10/1 of the Assessment Year

*Date Loaded* 11/30/2007

*Number of Days Late* 60

*Compliance Status* r-nc

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### ***RATIOSTUDY***

***Office - Assessor***

***2007***

*Date Data Due* 6/1 of the Assessment Year

*Date Loaded* 3/17/2008

*Number of Days Late* 290

*Compliance Status*

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***Note: Number of Days Late refers to the most recent submission with Compliance Status noted.***

***Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to [data@dlgf.in.gov](mailto:data@dlgf.in.gov).***

## ***LaPorte County Data Status on Assessment Year 2007 Pay 2008 Data Submissions***

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### ***SALEDISC***

***Office - Assessor***

***2007***

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	2/26/2008
<i>Number of Days Late</i>	-3
<i>Compliance Status</i>	r-nr

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### ***TAXDATA***

***Office - Auditor***

***2007***

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

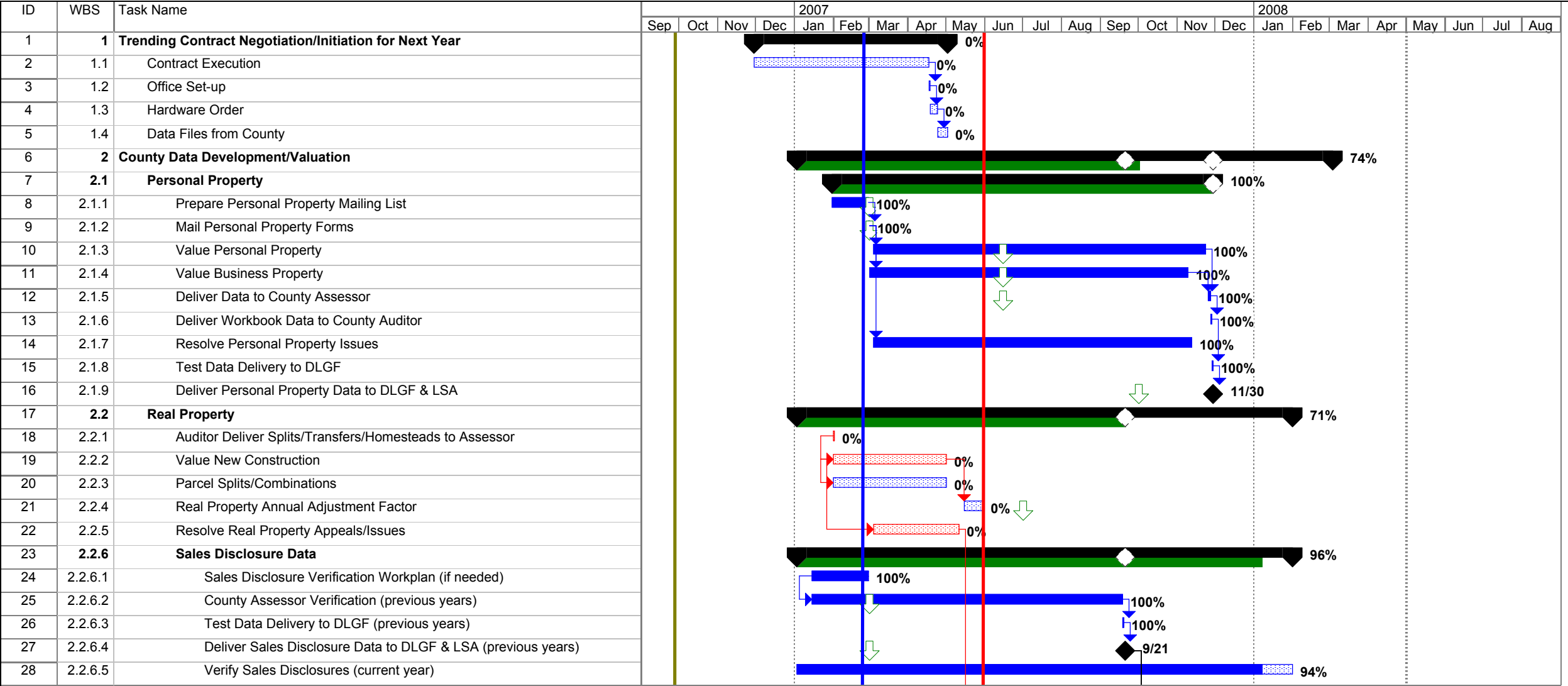
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***Note: Number of Days Late refers to the most recent submission with Compliance Status noted.***

***Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to [data@dlgf.in.gov](mailto:data@dlgf.in.gov).***





Project: LaPorte County Trending.mpr  
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

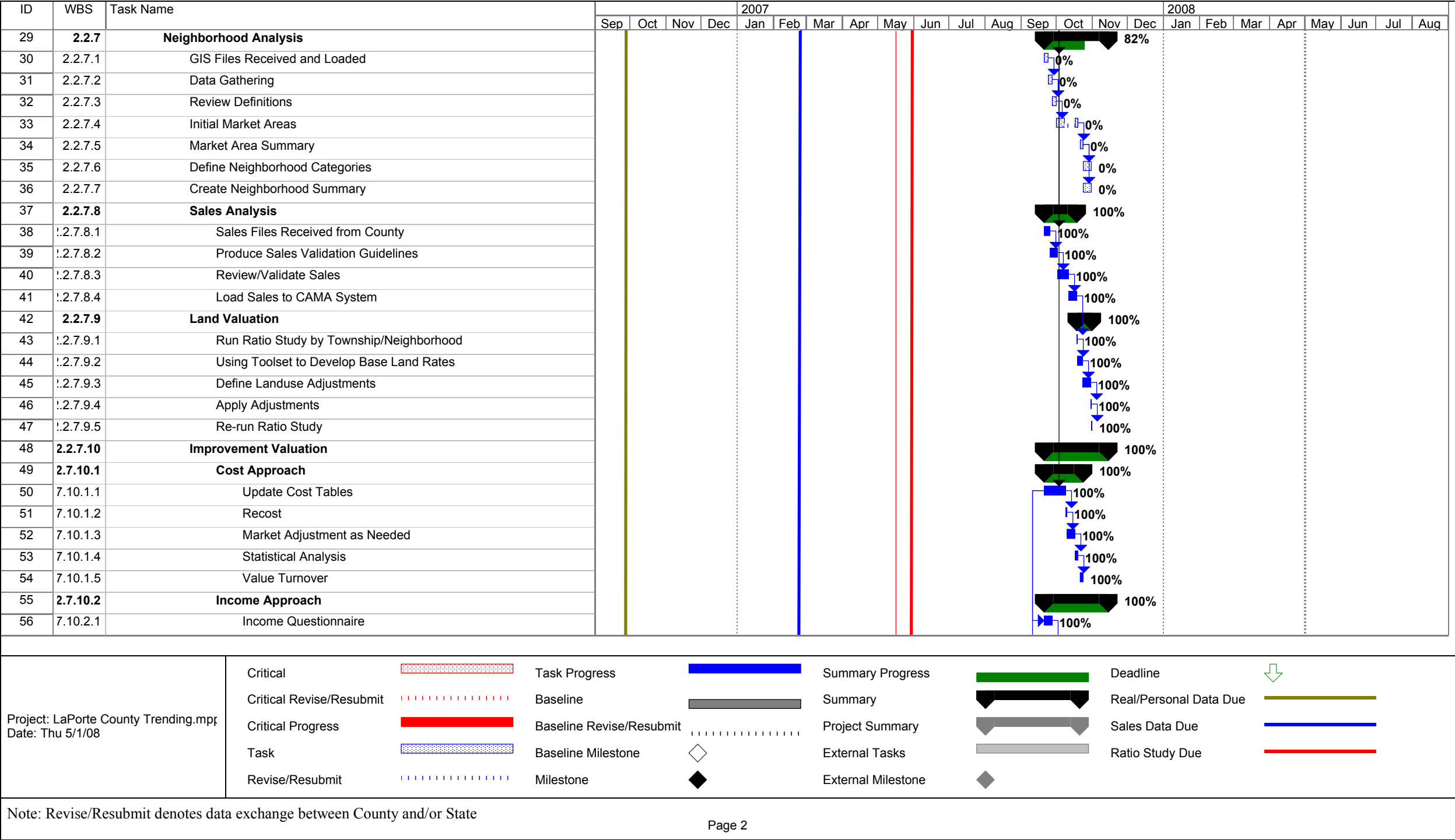
Real/Personal Data Due

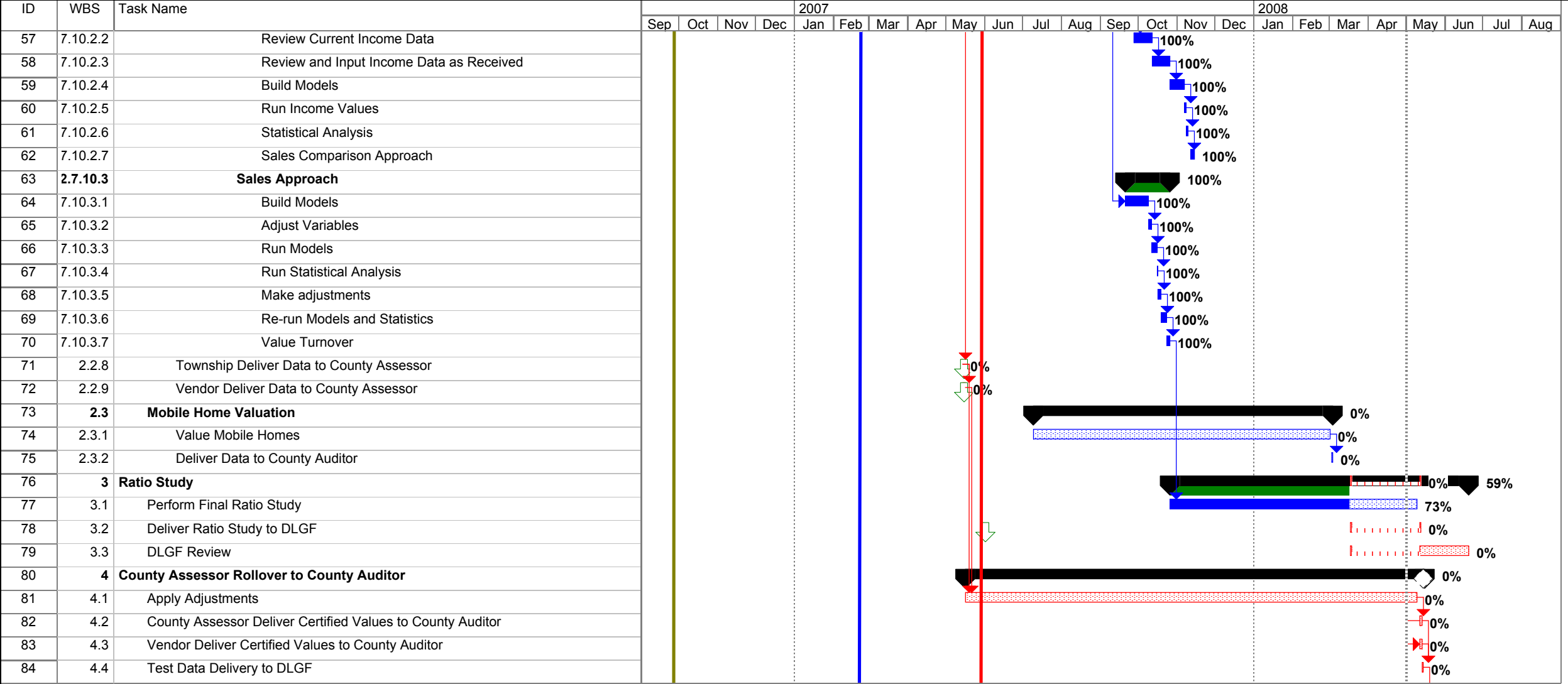
Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State







Project: LaPorte County Trending.mpr  
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

ID	WBS	Task Name					2007												2008							
			Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
85	4.5	Deliver Real Property Data to DLGF & LSA																								

Project: LaPorte County Trending.mpr Date: Thu 5/1/08	Critical	<div></div>	Task Progress	<div></div>	Summary Progress	<div></div>	Deadline	<div></div>
	Critical Revise/Resubmit	<div></div>	Baseline	<div></div>	Summary	<div></div>	Real/Personal Data Due	<div></div>
	Critical Progress	<div></div>	Baseline Revise/Resubmit	<div></div>	Project Summary	<div></div>	Sales Data Due	<div></div>
	Task	<div></div>	Baseline Milestone	<div></div>	External Tasks	<div></div>	Ratio Study Due	<div></div>
	Revise/Resubmit	<div></div>	Milestone	<div></div>	External Milestone	<div></div>		

Note: Revise/Resubmit denotes data exchange between County and/or State